



# FY23 Executive Budget

## Schedule 01 — Executive Department Agencies

### Executive Department

Management and  
Regulatory Agencies  
Supporting the  
Executive Branch of  
State Government

	Tab No.
Executive Department Overview	Overview
Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
Coastal Protection and Restoration Authority	01-109 CPRA
Governor's Office of Homeland Security and Emergency Preparedness	01-111 GOHSEP
Military Affairs	01-112 MILI
La. Public Defender Board	01-116 LPDB
La. Stadium and Exposition District	01-124 LSED
La. Commission on Law Enforcement	01-129 LCLE
Office of Elderly Affairs	01-133 OEA
La. State Racing Commission	01-254 LSRC
Office of Financial Institutions	01-255 OFI



# 01-106 Louisiana Tax Commission

The **Louisiana Tax Commission (LTC)** administers and enforces the Louisiana laws relating to property taxation, and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments throughout the state.

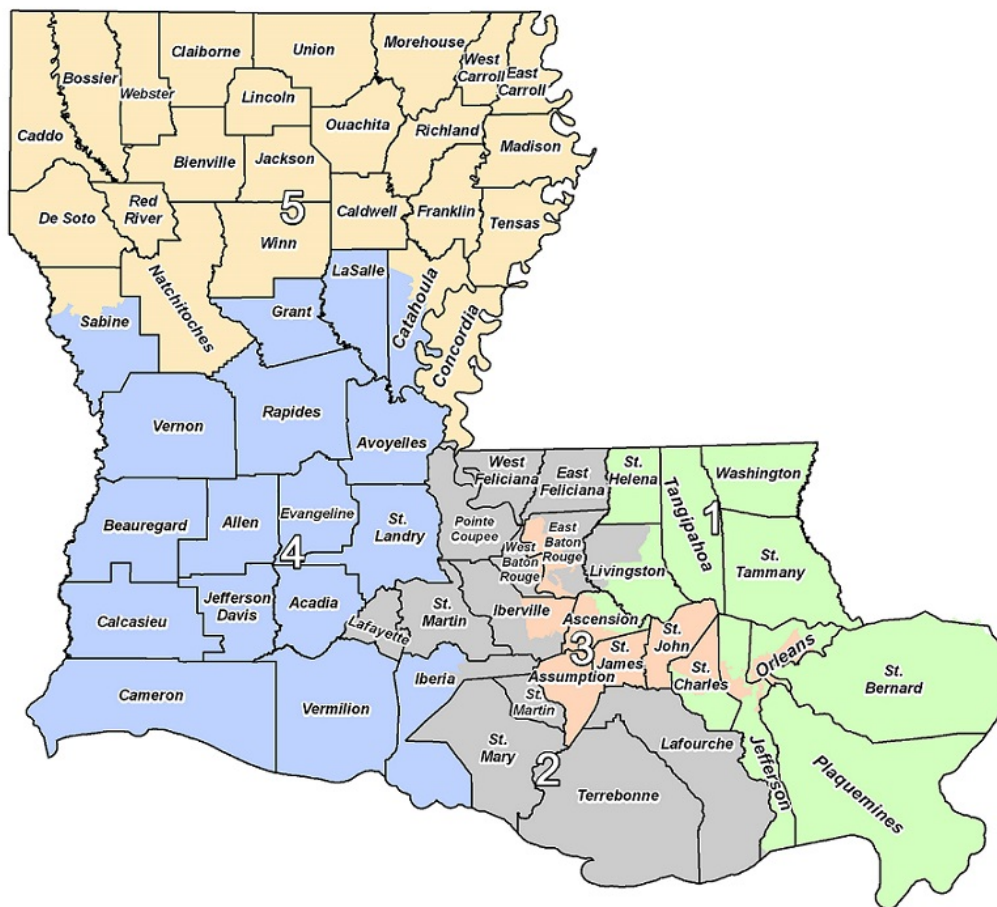
## **Program: Property Taxation Regulatory/Oversight**

- Publish property tax assessment guidelines
- Assess public services property, certain insurance companies and bank stock
- Undertake annual ratio studies to help detect large deviations in assessments across communities
- Conduct public hearings on assessment disputes
- Provide oversight of the 64 assessors in the State
- Coordinate the centralized property tax data for public use and assist assessors with individualized data



# 01-106 Louisiana Tax Commission

- The Board of the **Louisiana Tax Commission** is comprised of five members appointed by the Governor from each Public Service Commission District.
- Board members are paid a salary of \$56,160 (Board Chairman = \$76,053) plus travel expenses.
- In FY21, the Board handled 1,232 cases and held 86 meetings.



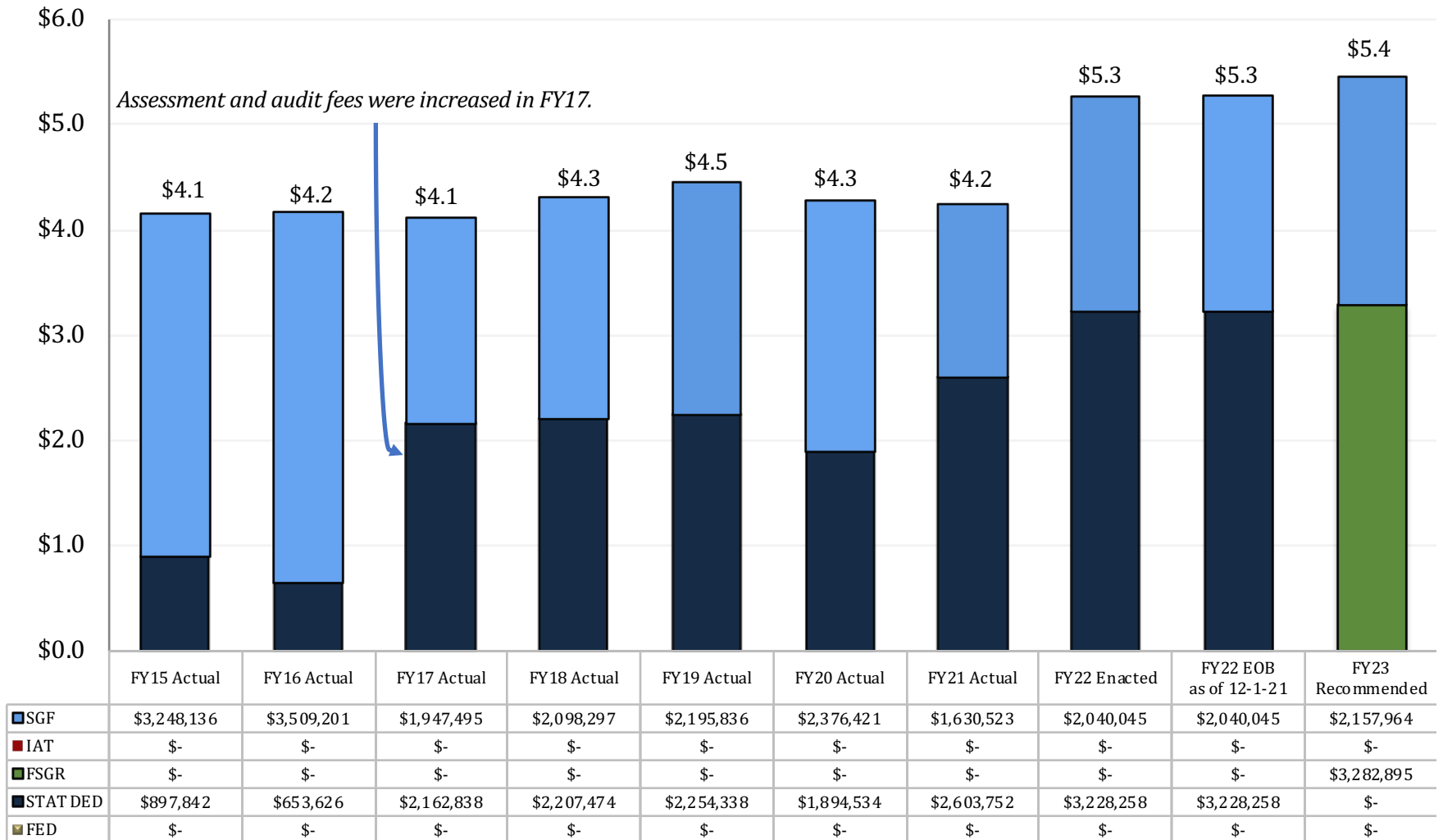


# 01-106 Louisiana Tax Commission

## Changes in Funding since FY15

### Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY15 to FY21 is 2.1%  
Change from FY15 to FY23 is 31.2%





# 01-106 Louisiana Tax Commission

## Statewide and Non-Statewide Adjustments Recommended for FY23

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,040,045	\$0	\$0	\$3,228,258	\$0	\$5,268,303	36	FY22 Existing Operating Budget as of 12/1/21
\$0	\$0	\$55,288	\$0	\$0	\$55,288	0	Market Rate Classified
\$0	\$0	\$12,126	\$0	\$0	\$12,126	0	Civil Service Training Series
\$0	\$0	(\$60,284)	\$0	\$0	(\$60,284)	0	Related Benefits Base Adjustment
\$0	\$0	\$20,219	\$0	\$0	\$20,219	0	Retirement Rate Adjustment
\$0	\$0	\$6,036	\$0	\$0	\$6,036	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$6,413	\$0	\$0	\$6,413	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$90,806)	\$0	\$0	(\$90,806)	0	Salary Base Adjustment
\$0	\$0	\$50,000	\$0	\$0	\$50,000	0	Acquisitions and Major Repairs *
\$0	\$0	(\$3,077)	\$0	\$0	(\$3,077)	0	Risk Management
\$0	\$0	\$465	\$0	\$0	\$465	0	Legislative Auditor Fees
\$0	\$0	\$1,465	\$0	\$0	\$1,465	0	Maintenance in State-owned Buildings
\$0	\$0	\$23	\$0	\$0	\$23	0	Capitol Park Security
\$0	\$0	\$93	\$0	\$0	\$93	0	USPS Fees
\$1,408	\$0	\$0	\$0	\$0	\$1,408	0	Civil Service Fees
\$118,462	\$0	\$0	\$0	\$0	\$118,462	0	Office of Technology Services (OTS)
\$0	\$0	\$131,676	\$0	\$0	\$131,676	0	27th Pay Period
(\$1,951)	\$0	\$0	\$0	\$0	(\$1,951)	0	Office of State Procurement
\$117,919	\$0	\$129,637	\$0	\$0	\$247,556	0	<b>Total Statewide Adjustments</b>
\$0	\$0	\$3,228,258	(\$3,228,258)	\$0	\$0	0	Total Means of Finance Substitution Adjustments
\$0	\$0	(\$75,000)	\$0	\$0	(\$75,000)	0	Total Other Adjustments
\$2,157,964	\$0	\$3,282,895	\$0	\$0	\$5,440,859	36	<b>TOTAL FY 23 RECOMMENDED BUDGET</b>
\$117,919	\$0	\$3,282,895	(\$3,228,258)	\$0	\$172,556	0	<i>Total Adjustments (Statewide and Agency-specific)</i>

\* Acquisitions include funding for a vehicle to be used for local assessor visits



# 01-106 Louisiana Tax Commission

## Statewide and Non-Statewide Adjustments Recommended for FY23

### Means of Financing Substitutions

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$3,228,258	(\$3,228,258)	\$0	\$0	0	Transfers funding from a statutory dedication, Tax Commission Expense Fund, to a fund account that is re-classified as Fees and Self-generated revenue per Act 114 of 2021RS. The revenue source remains fees from audits and appraisals of public service properties, banking institutions and insurance companies.
\$0	\$0	\$3,228,258	(\$3,228,258)	\$0	\$0	0	<b>Total MOF Substitutions</b>

### Other Adjustments

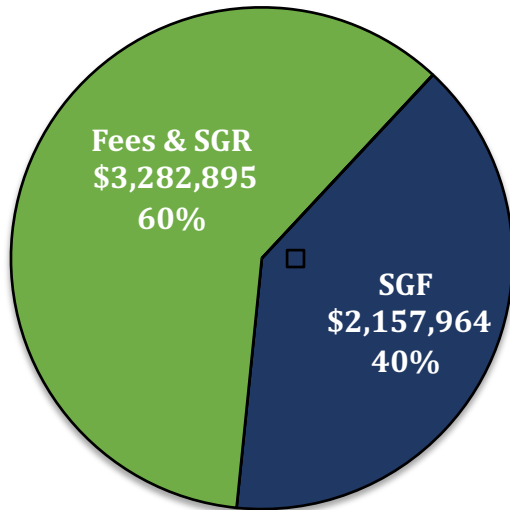
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	(\$75,000)	\$0	\$0	(\$75,000)	0	Reduces funding for WAEs hired to assist in property appraisal and ratio study work during the quadrennial reassessment year.
\$0	\$0	(\$75,000)	\$0	\$0	(\$75,000)	0	<b>Total Other Adjustments</b>



# FY23 Executive Department 01-106 Louisiana Tax Commission

Total Funding	FY21 Actual	FY22 Enacted	FY22 EOB as of 12-1-21	FY23 Recommended	Difference FY22 EOB to FY23 Recommended
State General Fund	\$1,630,523	\$2,040,045	\$2,040,045	\$2,157,964	\$117,919
Fees and Self-generated Revenue	\$0	\$0	\$0	\$3,282,895	\$3,282,895
Statutory Dedications					
LA Tax Commission Expense Fund	\$2,603,752	\$3,228,258	\$3,228,258	\$0	(\$3,228,258)
<b>TOTAL LA Tax Commission</b>	<b>\$4,234,275</b>	<b>\$5,268,303</b>	<b>\$5,268,303</b>	<b>\$5,440,859</b>	<b>\$172,556</b>
Total Positions		36	36	36	-

## FY23 Recommended Total Means of Finance



**Total \$5.4 m.**

**\$172,556 budget adjustment** – major adjustments include a net increase of (\$117,919) to cover statewide adjustments, namely OTS fees (\$118,462) and a fee increase personal services for the 27<sup>th</sup> pay period (\$131,676) offset by the non-recurring of funding for WAEs needed during the quadrennial assessment year (-\$75,000) and salary and related benefits base adjustments (-\$151,090)

### Fees and Self-generated Revenue (previously the LA Tax Commission Expense Fund) contains

#### Assessment Fees (99%)

A percentage of the assessed value of public service property, insurance companies and financial institutions

#### Public Service and Personal Property Audit Fees

10% of the additional tax, penalty and interest collected from Tax Commission audits



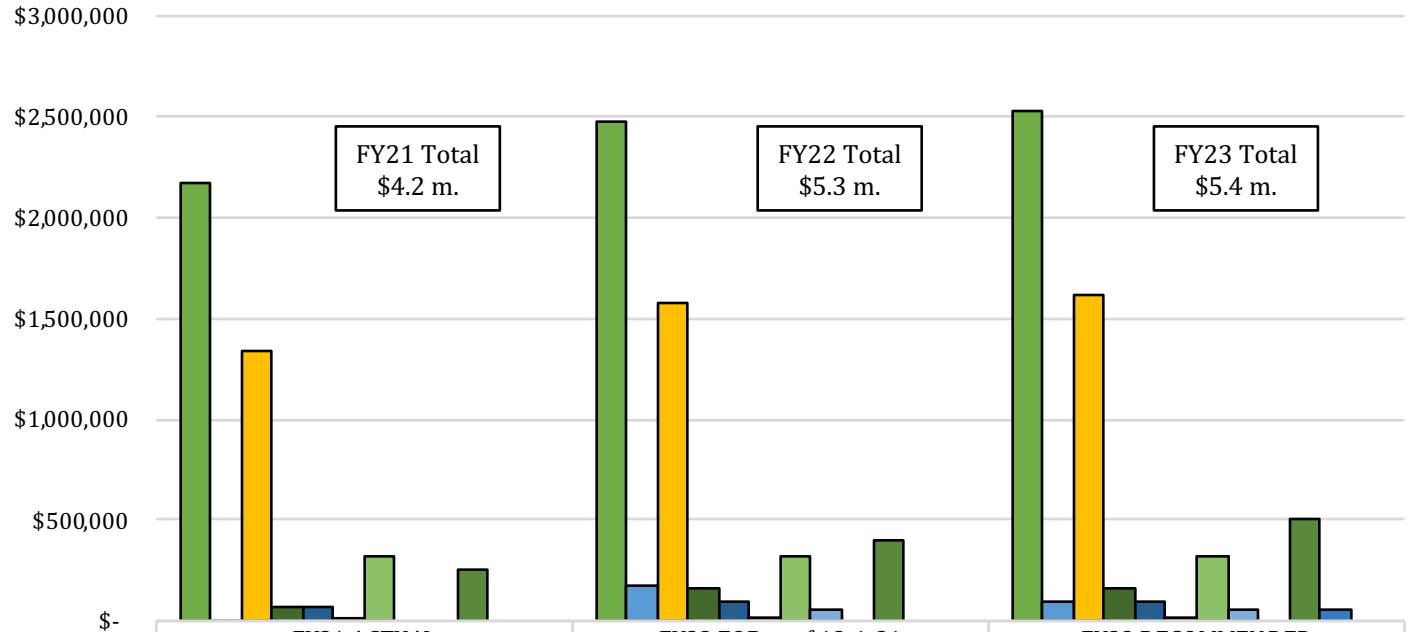
# LA Tax Commission Categorical Expenditures

## FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Personal Services, which makes up almost 80 percent of Total Expenditures.

Adjustments to Personal Services include market rate adjustments with related benefits and the 27<sup>th</sup> pay period, including expenses for Commissioners and non-recurring WAEs.

Other Charges contributes roughly 10 percent and include software maintenance and support and appraisal system computer equipment as well as statewide adjustments through Interagency Transfers.



		FY21 ACTUAL	FY22 EOB as of 12-1-21	FY23 RECOMMENDED
<b>Personal Services</b>	Salaries	\$2,170,354	\$2,478,075	\$2,528,431
	Other Compensation	\$(2,027)	\$175,000	\$100,000
	Related Benefits	\$1,332,455	\$1,583,393	\$1,613,705
<b>Operating Expenses</b>	Travel	\$67,476	\$160,000	\$160,000
	Operating Services	\$75,621	\$92,430	\$92,430
	Supplies	\$11,989	\$20,000	\$20,000
<b>Professional Services</b>	Professional Services	\$323,885	\$315,000	\$315,000
	Other Charges	\$-	\$50,000	\$50,000
<b>Other Charges</b>	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$254,522	\$394,405	\$511,293
<b>Acquisitions and Major Repairs</b>	Acquisitions	\$-	\$-	\$50,000
	Major Repairs	\$-	\$-	\$-

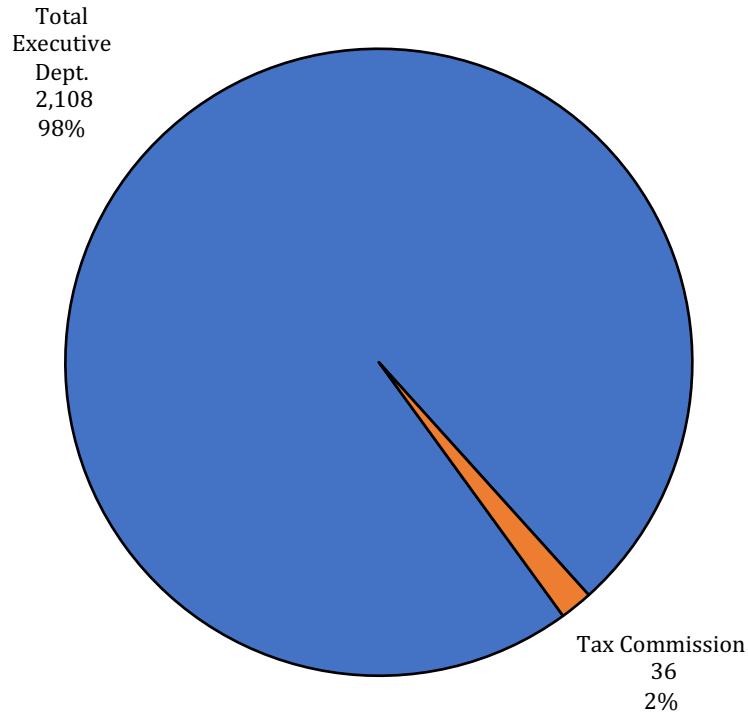




# LA Tax Commission

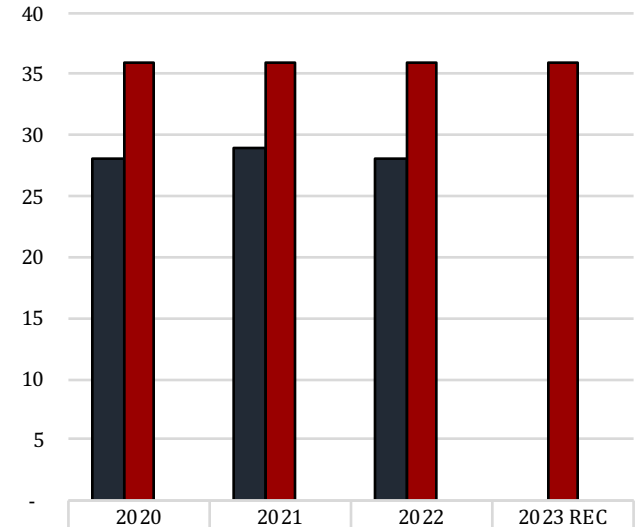
## FTEs, Authorized T.O., and Other Charges Positions

**FY23 Agency Employees  
as a portion of  
FY23 Total Department Employees**



FY22 number of funded, but not filled,  
positions as of January 31 = 2

**Number  
and  
Types  
of  
Positions**



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# Louisiana Tax Commission

## Related Employment Information

Salaries and Related Benefits for the 36 Authorized Positions are listed below in Chart 1.  
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2020 Actual	2021 Actual	2022 Enacted	2023 Recommended
Salaries	\$2,125,211	\$2,170,354	\$2,478,075	\$2,528,431
Other Compensation	\$0	(\$2,027)	\$175,000	\$100,000
Related Benefits	\$1,342,947	\$1,332,454	\$1,583,393	\$1,613,705
<b>Total Personal Services</b>	<b>\$3,468,158</b>	<b>\$3,500,781</b>	<b>\$4,236,468</b>	<b>\$4,242,136</b>

Average T.O Salary = \$70,234

Salaries/Authorized Positions

*Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.*

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$1,613,705	
UAL payments	\$893,028	55%
Retiree Health Benefits	\$291,413	
Remaining Benefits*	\$429,264	
Means of Finance	General Fund = 54%	Other = 46%

Department Demographics	Total	%
<b>Gender</b>		
Female	15	44
Male	19	56
<b>Race/Ethnicity</b>		
White	27	79
Black	5	15
Asian	1	3
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	1	3
<b>Currently in DROP or Eligible to Retire</b>	<b>15</b>	<b>42</b>

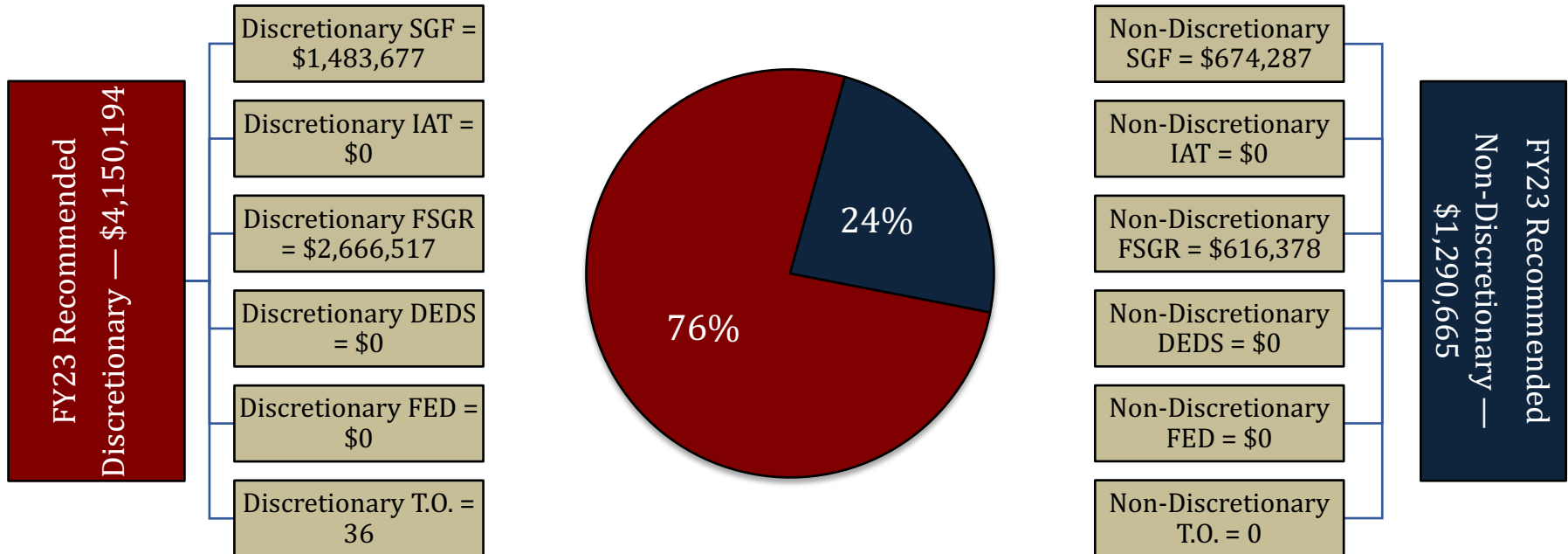
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$0



# 01-106 La. Tax Commission

## FY23 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$15,085,225	0.53%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,795,038	0.06%
Mental Health Advocacy Service	\$0	0.00%
<b>LA Tax Commission</b>	<b>\$4,150,194</b>	<b>0.14%</b>
Division of Administration	\$1,002,903,722	34.99%
Coastal Protection and Restoration Authority	\$180,461,092	6.30%
GOHSEP	\$1,311,770,117	45.77%
Department of Military Affairs	\$102,244,031	3.57%
Louisiana Public Defender Board	\$45,033,071	1.57%
Louisiana Stadium and Exposition District	\$65,250,374	2.28%
Louisiana Commission on Law Enforcement	\$51,728,328	1.80%
Governor's Office of Elderly Affairs	\$60,968,557	2.13%
Louisiana State Racing Commission	\$13,139,237	0.46%
Office of Financial Institutions	\$11,630,091	0.41%
<b>Total Discretionary</b>	<b>\$2,866,159,077</b>	<b>100.00%</b>

Total Non-Discretionary Funding by Type		
UAL Obligation	\$ 893,028	69%
Legislative Auditor Fees	\$ 37,920	3%
Maintenance in State-owned Buildings	\$ 68,304	5%
Retirees Group Insurance	\$ 291,413	23%
<b>Total Non-Discretionary</b>	<b>\$ 1,290,665</b>	<b>100%</b>



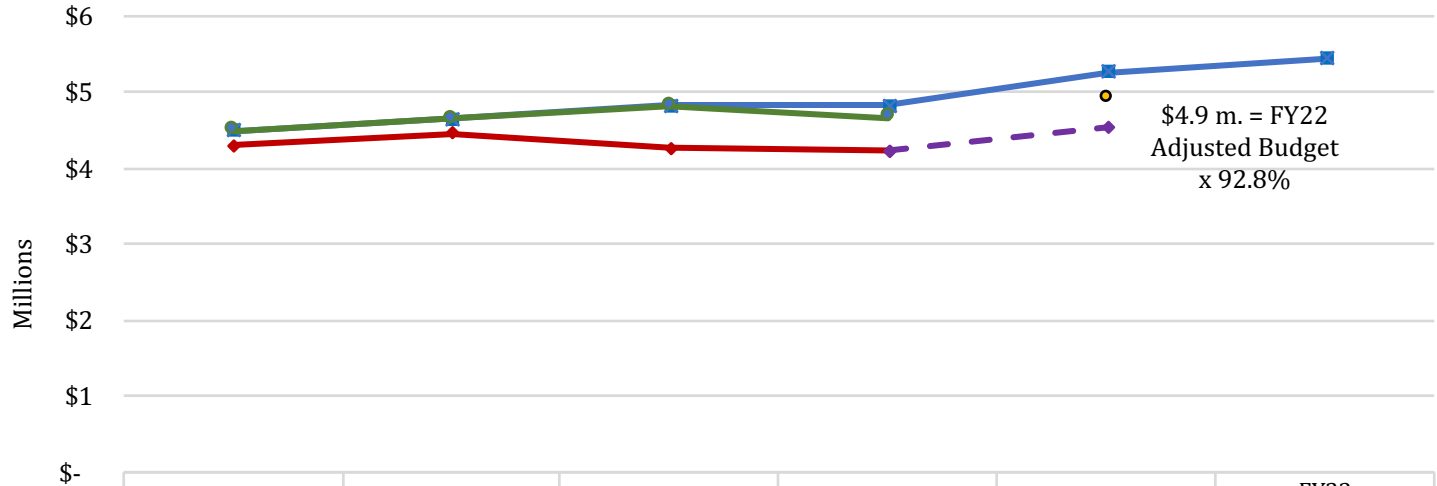
# 01-106 LA Tax Commission

## Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known  
Supplemental Needs:**  
\$

**FY21 General Fund  
Reversions:**  
\$0



	FY18	FY19	FY20	FY21	FY22 EOB	FY23 Recommended
Enacted Budget	\$4,485,601	\$4,646,364	\$4,816,287	\$4,815,908	\$5,268,303	\$5,440,859
FYE Budget	\$4,485,601	\$4,646,364	\$4,816,287	\$4,663,142		
Actual Expenditures	\$4,305,771	\$4,450,174	\$4,271,110	\$4,234,275		
FY22 Expenditure Trend				\$4,234,275	\$4,537,925	

Monthly Budget Activity				
	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-21	\$ 5,268,303	\$ 451,630	\$ 4,816,673	8.6%
Aug-21	\$ 5,268,303	\$ 805,596	\$ 4,462,707	15.3%
Sep-21	\$ 5,268,303	\$ 1,170,215	\$ 4,098,088	22.2%
Oct-21	\$ 5,268,303	\$ 1,531,208	\$ 3,737,095	29.1%
Nov-21	\$ 5,268,303	\$ 1,872,692	\$ 3,395,611	35.5%
Dec-21	\$ 5,268,303	\$ 2,307,184	\$ 2,961,119	43.8%
Jan-22	\$ 5,268,303	\$ 2,647,123	\$ 2,621,180	50.2%

Monthly Budget Activity				
	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
(Trend based on average monthly expenditures to date)				
Feb-22	\$ 5,268,303	\$ 3,025,283	\$ 2,243,020	57.4%
Mar-22	\$ 5,268,303	\$ 3,403,444	\$ 1,864,859	64.6%
Apr-22	\$ 5,268,303	\$ 3,781,604	\$ 1,486,699	71.8%
May-22	\$ 5,268,303	\$ 4,159,765	\$ 1,108,538	79.0%
Jun-22	\$ 5,268,303	\$ 4,537,925	\$ 730,378	86.1%

Historical Year End Average

92.8%  
12